

AO 257 (Rev. 6/78)

**DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT**BY: ☐ COMPLAINT ☐ INFORMATION ☒ INDICTMENT  
☐ SUPERSEDING**OFFENSE CHARGED**26 USC § 7206(2) - 2 counts  
False Tax Return☐ Petty  
☐ Minor  
☐ Misdemeanor  
☒ Felony**PENALTY:**

26 USC § 7206(2)-3 yrs impris., \$250,000 fine, 1 yr superv. rel., \$100 assessment

**PROCEEDING**

Name of Complainant Agency, or Person (&amp; Title, if any)

INTERNAL REVENUE SERVICE

☐ person is awaiting trial in another Federal or State Court, give name of court☐ this person/proceeding is transferred from another district per (circle one) FRCrP 20, 21 or 40. Show District☐ this is a reprosecution of charges previously dismissed which were dismissed on motion of:☐ U.S. Att'y ☐ Defense☐ this prosecution relates to a pending case involving this same defendant☐ prior proceedings or appearance(s) before U.S. Magistrate regarding this defendant were recorded underSHOW  
DOCKET NO.MAGISTRATE  
CASE NO.Name and Office of Person  
Furnishing Information on JOSEPH P. RUSSONIELLO  
THIS FORM☒ U.S. Att'y ☐ Other U.S. AgencyName of Asst. U.S. Att'y  
(if assigned) THOMAS NEWMAN, AUSA, TAX DIV.Name of District Court, and/or Judge/Magistrate Location  
NORTHERN DISTRICT OF CALIFORNIA

DEFENDANT - U.S.

MARK A. MUNTEAN

DISTRICT COURT NUMBER

CR 08

0444

**DEFENDANT****IS NOT IN CUSTODY**1) ☒ Has not been arrested, pending outcome of this proceeding  
If not detained give date any prior summons was served on above charges2) ☐ Is a Fugitive3) ☐ Is on Bail or Release from (show District)

NORTHERN DISTRICT OF CALIFORNIA

**IS IN CUSTODY**4) ☐ On this charge5) ☐ On another conviction6) ☐ Awaiting trial on other charges☐ Fed'l ☐ State

If answer to (6) is "Yes", show name of institution

Has detainer  
been filed?☐ Yes  
☐ NoIf "Yes"  
give date  
filed**DATE OF  
ARREST**

Month/Day/Year

Or... if Arresting Agency &amp; Warrant were not

**DATE TRANSFERRED  
TO U.S. CUSTODY**

Month/Day/Year

☐ This report amends AO 257 previously submitted**ADDITIONAL INFORMATION OR COMMENTS****PROCESS:**☐ SUMMONS ☐ NO PROCESS\*☐ WARRANT

Bail Amount: \_\_\_\_\_

If Summons, complete following:

☐ Arraignment ☐ Initial Appearance

Defendant Address: \_\_\_\_\_

\*Where defendant previously apprehended on complaint, no new summons or warrant needed, since Magistrate has scheduled arraignment

Date/Time: \_\_\_\_\_

Before Judge: \_\_\_\_\_

Comments: \_\_\_\_\_

# United States District Court

FOR THE  
NORTHERN DISTRICT OF CALIFORNIA

VENUE: OAKLAND

FILED  
2008 JUL -8 P 2:03  
RICHARD W. WILKING  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
BY ~~SECRET~~

SBA

UNITED STATES OF AMERICA,

V.

CR 08

0444

MARK A. MUNTEAN

DEFENDANT(S).

## INDICTMENT

26 U.S.C. SECTION 7206(2)

A true bill.

*Angelica Hernandez*

Foreman

Filed in open court this \_\_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_

Clerk

*Sammas*

Bail, \$ \_\_\_\_\_

*[Signature]*

JOSEPH P. RUSSONIELLO (CSBN 44332)  
United States Attorney

FILED  
2008 JUL -8 P 2:03  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

SBA

UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF CALIFORNIA  
OAKLAND DIVISION

0444

UNITED STATES OF AMERICA,

Plaintiff,

v.

MARK A. MUNTEAN,

Defendant.

No. CR-

VIOLATIONS:

26 U.S.C. § 7206(2) (False Tax Return)  
(TWO COUNTS)

OAKLAND VENUE

INDICTMENT

The Grand Jury charges:

COUNT ONE: (26 U.S.C. § 7206(2)) - (Aiding & Assisting in Filing False Tax Return)

On or about September 15, 2002, the defendant,

MARK A. MUNTEAN

did willfully aid and assist, procure, counsel, and advise in the preparation and presentation to the Internal Revenue Service, of an U.S. Corporate Income Tax Return for Bechtel Group Inc., Form 1120, for 2001, while employed as the global tax manager at Bechtel, which tax return contained a \$4.2 million research and development tax credit that was filed with the IRS, whereas, MUNTEAN then and there well knew and believed that Bechtel was not entitled to the research and development credit in the amount claimed.

In violation of Title 26, United States Code, Section 7206(2).

INDICTMENT

1 COUNT TWO: (26 U.S.C. § 7206(1)) - (Aiding & Assisting in Filing False Tax Return)

2 On or about May 14, 2003, the defendant,

3 MARK A. MUNTEAN

4 did willfully aid and assist, procure, counsel, and advise in the preparation and presentation to the  
5 Internal Revenue Service, of a U.S. Partnership Income Tax Return for BWXT Idaho LLC, Form  
6 1065, for 2001, while employed as the global tax manager at Bechtel, which tax return contained,  
7 inter alia, a \$3.35 million research and development tax credit that was filed with the IRS,  
8 whereas, MUNTEAN then and there well knew and believed that BWXT Idaho LLC was not  
9 entitled to the research and development credit in the amount claimed.

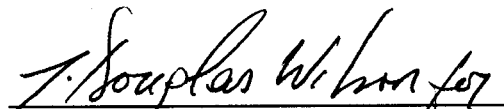
10 In violation of Title 26, United States Code, Section 7206(2).

11  
12 A True Bill


13  
14 Dated: 7/8/08

  
15 FOREPERSON

16 JOSEPH P. RUSSONIELLO  
17 United States Attorney

18   
19 BRIAN STRETCH  
20 Chief, Criminal Section

21 Approved as to Form:

22   
23 THOMAS M. NEWMAN  
24 Assistant United States Attorney  
25 Tax Division  
26  
27  
28

INDICTMENT